

EXHIBIT K



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August 29, 2014

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VIA E-MAIL AND FEDEX

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Re: *Oracle USA, Inc. et al. v. Rimini Street, Inc. and Seth Ravin*
Case No. 2:10-cv-0106-LRH-PAL (D. Nev. filed Jan. 25th, 2010)

Dear Tom and Nitin:

I write in response to your recent letters concerning Rimini's supplemental discovery responses. Your letters identify potential deficiencies in Rimini's responses, which this letter and enclosures will address.

First, your letters seek production of Rimini customer service agreements and related statements of work. Rimini has reviewed your provided lists and determined the statements of work are related to products not at issue in the litigation. During this process, Rimini identified a small number of additional statements of work for products at issue. These documents are included with the enclosed discs. Regarding your list of customers for which contract documents have not been produced, Rimini has reviewed your list, and service agreements and related documents are enclosed on the discs labeled RSI06806962–RSI06808791.

Please note these documents have been marked High Confidential — Attorneys' Eyes Only pursuant to the terms of the protective order entered in this matter.

Second, your letters seek production of documentation related to revised development processes for PeopleSoft tax and regulatory updates. On August 20, 2014, Rimini produced documents bates labeled RSI06806836–RSI06806961. These documents illustrate Rimini's revised processes for PeopleSoft tax and regulatory updates, among other Rimini operations.

Third, your letters seek Rimini financial information and data from the close of discovery to present as identified on tabs from a spreadsheet Rimini produced during

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discovery. This spreadsheet, RSI06802846, was produced more two years ago, and Rimini no longer maintains a single document that contains all of the requested information.

Rimini has reviewed its financial information and data and compiled a spreadsheet (RSI06808792) from its accounting system that addresses many of the items identified in your letter. Your bullet points are addressed below with specific reference to the applicable tab (if any) in the spreadsheet produced as RSI06808792

1. Rimini's full financial statements (including in projections), as provided in the "Output" and "Financial Statements" tabs of RSI06802846:
 - o Rimini's full financial statements, including projections, are contained in Rimini's publically available SEC filing. We understand from your letter that you have already accessed this information from the SEC's website.
2. Specific cost information, including budgeted amounts and amount by support activity, as included in the "Dept. Costs," "Product Line," and "Client Serv 2011" tabs of RSI06802846:
 - o Data reflecting specific cost information, including budgeted amounts and amount by support activity for PeopleSoft, JD Edwards and Siebel is provided in tabs #1.1, #1.2, and #1.3 of RSI06808792.
3. Data from the "Existing Contracts" tab of RSI06802846:
 - o Data for existing contracts is provided in tab #2 of RSI06808792.
4. Data regarding Rimini's product lines that might share cost centers with relevant product lines (see the Monthly Stats tab of RSI06802846):
 - o Data reflecting Rimini's product lines that might share cost centers with relevant product lines is provided in tabs #1.1, #1.2, and #1.3 of RSI06808792.
5. Revenue and customer projections, as provided in the "Rev Proj" and "Quota Contracts" tabs of RSI06802846;
 - o Data reflecting existing revenue projection and client count and revenue projection are reflected in tabs #3.1 and #3.2 of RSI06808792.

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6. Salary information, as provided in the "Payroll" tab of RSI06802846;
 - o Information regarding salaries can be found in tabs #1.1, #1.2, and #1.3 of RSI06808792.
7. Headcount data, as provided in the "Headcount" tab of RSI06802846;
 - o Data reflecting Rimini headcount is provided in tab #4 of RSI06808792.
8. Details of Rimini's marketing expenses, as provided in the "Mktg 2011" tab of RSI06802846:
 - o Data reflecting Rimini's marketing expenses is provided in tab #5 of RSI06808792.
9. Details of Rimini's capital expenses, as provided in the "Capital" tab of RSI06802846:
 - o Data reflecting Rimini's capital expenses are provided in tabs #6.1, #6.2, #6.3, and #6.4 of RSI06808792.


Regarding reconciliation of Rimini's produced financial information with information Rimini's SEC prospectus includes Rimini's full financials, while the produced information details only the Siebel, J.D. Edwards and PeopleSoft product lines. This difference likely accounts for Oracle's inability to reconcile the information. Finally, regarding Oracle's request for financial modeling, Rimini's financial projections included in RSI06808792 include the information Oracle seeks, and we are not aware of additional projections or financial modeling in connection with the IPO.

Sincerely,

David J. Niegowski

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RSI06806962 - RSI06808791
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8/29/2014

